

**Wisconsin Department of Revenue 2-D Barcode File Layout
Draft 2005 1NPR w/Schedule H**

Code Field	Form Line #	Description	Picture Clause	Max size	Acceptable Values	Notes
Header Information						
1	Header	Version Number	PIC X	2	T1	Current FTA Standard Version
2	Header	Developer code	PIC 9	4		Your Assigned FTA code
3	Header	Jurisdiction	PIC X	2	WI	State of Wisconsin
4	Header	Form Type	PIC X	5	1NPRH	Wisconsin Form 1NPR w/Sched H
5	Header	Current year	PIC 9	2	05	2005
6	Header	Software version	PIC 9	2	00	If revised, change to 01 & must be approved
*** 2005 WI Form 1NPR page 1 w/Schedule H ***						
7	Amended	Amended Return check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
8	SS#	Your Social Security Number	PIC 9	9		
9	SS#	Spouse's Social Security Number	PIC 9	9		
10	Name	Your Legal Last Name	PIC X	16		
11	Name	Legal First Name & Middle Initial	PIC X	11		
12	Name	If a Joint Return, Spouses Legal Last Name	PIC X	16		
13	Name	Spouse's Legal First Name and Middle Initial	PIC X	11		
14	Address	Home Address (number and street)	PIC X	30		
15	City	City or Post Office	PIC X	24		
16	State	State	PIC X	2		
17	Zip Code	Zip Code	PIC 9	5		
18	Filing Status	Single check box	PIC 9	1	1 or blank	
19	Filing Status	Married Filing Joint Return check box	PIC 9	1	2 or blank	
20	Filing Status	Married Filing Separate Return check box-Fill in SS# Above	PIC 9	1	3 or blank	
21	Filing Status	Head of Household check box	PIC 9	1	4 or blank	
22	Filing Status	Also, Check here if Married check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
23	Resident Status	Full-Year Resident of Wisconsin check box	PIC 9	1	1 or blank	
24	Resident Status	Nonresident of Wisconsin check box	PIC 9	1	2 or blank	
25	Resident Status	Part-Year Resident of Wisconsin check box	PIC 9	1	3 or blank	
26	State Elec	State Election Campaign Fund check box-You	PIC 9	1	1 or 3	1 if checked or 3 if blank
27	State Elec	State Election Campaign Fund check box-Your Spouse	PIC 9	1	1 or 3	1 if checked or 3 if blank
28	Tax District	City check box	PIC X	1	C or blank	
29	Tax District	Village check box	PIC X	1	V or blank	
30	Tax District	Town check box	PIC X	1	T or blank	
31	Tax District	Fill in Name	PIC X	24		
32	Tax District	County of	PIC X	12		
33	Tax District	School District	PIC 9	4		
34	1a	Wages, Salaries, Tips, etc-Federal	PIC 9	9		
35	1b	Wages, Salaries, Tips, etc-Wisconsin	PIC 9	9		
36	2b	Taxable Interest-Wisconsin	PIC 9	9		Can't be a negative number
37	3b	Ordinary Dividends-Wisconsin	PIC 9	9		Can't be a negative number
38	6a	Business Income or (loss)-Federal	PIC 9	9		
39	6b	Business Income or (loss)-Wisconsin	PIC 9	9		
40	11a	Rental Real Estate, Royalties, Partnerships.....-Federal	PIC 9	9		
41	11b	Rental Real Estate, Royalties, Partnerships.....-Wisconsin	PIC 9	9		
42	12a	Farm Income or (loss)-Federal	PIC 9	9		
43	12b	Farm Income or (loss)-Wisconsin	PIC 9	9		
44	13b	Unemployment Compensation	PIC 9	9		Can't be a negative number

**Wisconsin Department of Revenue 2-D Barcode File Layout
2005 1NPR w/Schedule H**

*** 2005 WI Form 1NPR page 2 w/Schedule H ***						
Code Field	Form Line #	Description	Picture Clause	Max size	Acceptable Values	Notes
45	32b	Wisconsin Income	PIC 9	9		
46	33a	Federal Income	PIC 9	9		
47	34	Divide Line 32 by Line 33....	PIC 9	7		Carry decimal to 4 places -.-.-
48	35	Fill in Larger of Wisconsin Income or Federal Income....	PIC 9	9		
49	36a	If You or Your Spouse Can be Claimed as a Dependent....check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
50	36b	Aliens check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
51	36c	Find the Standard Deduction for Amount on Line 33...	PIC 9	9		Can't be a negative number
52	37	Subtract Line 36c from Line 35	PIC 9	9		
53	38a	Deduction For Exemptions	PIC 9	9		Can't be a negative number
54	38b	Fill in Number of Dependents	PIC 9	2		
55	38c	If You were age 65 or Over check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
56	38c	If Your Spouse was age 65 or Over check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
57	39	Subtract Line 38a from Line 37	PIC 9	9		
58	40	Tax	PIC 9	7		Can't be a negative number
59	41	Itemized Deduction Credit	PIC 9	7		Can't be a negative number
60	42a	School Property Tax Credit-Rent Paid in 2005 Heat Inc.	PIC 9	7		Can't be a negative number
61	42a	School Property Tax Credit-Rent Paid in 2005 Heat Not Inc.	PIC 9	7		Can't be a negative number
62	42a	School Property Tax Credit from Renters Table	PIC 9	3		Can't be a negative number
63	42b	Property Taxes Paid on Home in 2005	PIC 9	7		Can't be a negative number
64	42b	Property Tax Credit from Table	PIC 9	3		Can't be a negative number
65	44	Subtract Line 43 from Line 40	PIC 9	7		Can't be a negative number
66	46	Multiply Line 44 by Ratio on Line 45	PIC 9	7		Can't be a negative number
*** 2005 WI Form 1NPR page 3 w/Schedule H ***						
67	48	Armed Forces Member Credit	PIC 9	3		Can't be a negative number
68	49	Working Families Tax Credit	PIC 9	3		Can't be a negative number
69	50	Add Lines 47 and 48	PIC 9	7		Can't be a negative number
70	51	Subtract Line 49 from Line 46	PIC 9	7		Can't be a negative number
71	52	Alternative Minimum Tax	PIC 9	7		Can't be a negative number
72	53	Add Lines 50 and 51	PIC 9	7		Can't be a negative number
73	54	Married Couple Credit	PIC 9	3		Can't be a negative number
74	55a	Other Credits-Schedule MS	PIC 9	7		Can't be a negative number
75	55b	Other Credits-Schedule DI	PIC 9	7		Can't be a negative number
76	55c	Other Credits-Schedule VC (Part I)	PIC 9	7		Can't be a negative number
77	55d	Other Credits-Schedule VC (Part II)	PIC 9	7		Can't be a negative number
78	55	Other Credits-Total	PIC 9	7		Can't be a negative number
79	56	Add Lines 54 and 55	PIC 9	7		Can't be a negative number
80	57	Subtract Line 56 from Line 53	PIC 9	7		Can't be a negative number
81	58	Recycling Surcharge	PIC 9	7		Can't be a negative number
82	59	Sales and Use Tax	PIC 9	7		Can't be a negative number
83	60	Endangered Resources Donation	PIC 9	5		Can't be a negative number
84	61	Packers Football Stadium Donation	PIC 9	5		Can't be a negative number
85	62	Breast Cancer Research Donation	PIC 9	5		Can't be a negative number
86	63	Veterans Trust Fund Donation	PIC 9	5		Can't be a negative number
87	64	Penalties on IRA's.....	PIC 9	5		Can't be a negative number
88	64	Penalties on IRA's.....x .33=	PIC 9	5		Can't be a negative number
89	65	Add Lines 57 through 64	PIC 9	7		Can't be a negative number
90	66	Wisconsin Income Tax Withheld	PIC 9	7		Can't be a negative number
91	67	2005 Wisconsin Estimated Tax Paid and Amount Applied from 2004	PIC 9	7		Can't be a negative number
92	68	Earned Income Credit Number of Qualifying Children	PIC 9	2		
93	68	Earned Income Credit-Federal Credit	PIC 9	5		Can't be a negative number
94	68	Earned Income Credit	PIC 9	5		Can't be a negative number
95	69	Farmland Preservation Credit	PIC 9	5		Can't be a negative number
96	70	Net Income Paid to Another State (State Abbreviation)	PIC X	2		
97	70	Net Income Paid to Another State	PIC 9	5		Can't be a negative number
98	71	Homestead Credit			N/A-see file layout for Form 1NPR w/ScheduleH or Form 1NPR	
99	72	Farmland Tax Relief Credit-Property Taxes on Farmland	PIC 9	7		Can't be a negative number
100	72	Farmland Tax Relief Credit-Property Taxes on Farmland x .20	PIC 9	5		Can't be a negative number
101	73	Veterans and Surviving Spouses Property Tax Credit	PIC 9	5		Can't be a negative number
102	74	Add Lines 65 through 73	PIC 9	7		Can't be a negative number

**Wisconsin Department of Revenue 2-D Barcode File Layout
2005 1NPR w/Schedule H**

*** 2005 WI Form 1NPR page 4 w/Schedule H ***						
Code Field	Form Line #	Description	Picture Clause	Max size	Acceptable Values	Notes
103	75	Amount You Overpaid-\$	PIC 9	7		Can't be a negative number
104	75	Amount You Overpaid-cents	PIC 9	2		Can't be a negative number
105	76	Refunded to You-\$	PIC 9	7		Can't be a negative number
106	76	Refunded to You-cents	PIC 9	2		Can't be a negative number
107	77	Applied to Your 2006 Estimated Tax-\$	PIC 9	7		Can't be a negative number
108	77	Applied to Your 2006 Estimated Tax-cents	PIC 9	2		Can't be a negative number
109	78	Amount You Owe-\$	PIC 9	7		Can't be a negative number
110	78	Amount You Owe-cents	PIC 9	2		Can't be a negative number
111	79	Underpayment Interest-\$	PIC 9	7		Can't be a negative number
112	79	Underpayment Interest-cents	PIC 9	2		Can't be a negative number
113	1	Sched 1-Itemized Deduction Credit-Medical & Dental Exp.	PIC 9	8		Can't be a negative number
114	2	Sched 1-Interest Paid From Line 14, Federal Schedule A	PIC 9	8		Can't be a negative number
115	3	Sched 1-Gifts to Charity From Line 18, Federal Schedule A	PIC 9	8		Can't be a negative number
116	4	Sched 1-Add Lines 1 through 3	PIC 9	8		Can't be a negative number
117	1a	Sched 2-Married Couple Cr-Taxable Wages-Yourself	PIC 9	8		
118	1b	Sched 2-Married Couple Cr-Taxable Wages-Spouse	PIC 9	8		
119	2a	Sched 2-Married Couple Cr-Net Profit or Loss.-Yourself	PIC 9	8		
120	2b	Sched 2-Married Couple Cr-Net Profit or Loss.-Spouse	PIC 9	8		
121	4a	Sched 2-Married Couple Cr-Add Amounts From Fed 1040...Yourself	PIC 9	8		
122	4b	Sched 2-Married Couple Cr-Add Amounts From Fed 1040...Spouse	PIC 9	8		
*** 2005 WI Form 1NPR w/Schedule H-(Schedule H page 1)***						
123	Amended	Amended Return check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
124	1a	Fill in age	PIC 9	3		
125	1b	If Your Spouse was age 65 or over....check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
126	9a	Non Taxable Household Income-Unemployment Compensation	PIC 9	5		Can't be a negative number
127	9b	Non Taxable Household Income-Social Security, Fed & State SSI...	PIC 9	5		Can't be a negative number
*** 2005 WI Form 1NPR w/Schedule H-(Schedule H page 2)***						
128	12b	Number of Qualifying Dependents	PIC 9	2		
129	12c	Household Income-Subtract Line 12b from Line 12a	PIC 9	7		
130	13	Homeowners-Net 2005 Property Taxes on your Homestead	PIC 9	7		Can't be a negative number
131	14a	Rent Paid-Heat Included	PIC 9	7		Can't be a negative number
132	14b	Rent Paid-Heat Included x .20 =	PIC 9	7		Can't be a negative number
133	14c	Rent Paid-Heat Not Included	PIC 9	7		Can't be a negative number
134	14d	Rent paid-Heat Not Included x .25 =	PIC 9	7		Can't be a negative number
135	19	Homestead Credit	PIC 9	7		Can't be a negative number
136		END OF DATA	PIC X		*EOD*	

1NPR

Nonresident & part-year resident

Wisconsin
income tax

2005

For the year Jan. 1-Dec. 31, 2005,
or other tax year

beginning: _____, 2005

ending: _____, 20__.

Check box
if this is an
amended
return ▶ **7**

Your social security number | 8 |	Spouse's social security number | 9 |
------------------------------------	--

Your legal last name 10		Legal first name and middle initial 11		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). 26 You 27 Your spouse Checking the box(es) will not change your tax or refund.
If a joint return, spouse's legal last name 12		Spouse's legal first name and middle initial 13		
Home address (number and street) 14				
City or post office 15		State 16	Zip code 17	Tax district Check proper box and fill in name of Wisconsin city, village, or town, and the county in which you lived at the end of 2005 or before leaving Wisconsin (non-residents leave blank). 28 City 29 Village 30 Town Fill in name ▶ 31
Filing status 18 Single 19 Married filing joint return (even if only one had income) 20 Married filing separate return. Fill in spouse's SSN above. _____ 21 Head of household (with qualifying person) (see page XX). Also, check here if married. ▶ 22				
Resident status Check the box(es) that applies 23 Full-year resident of Wisconsin 24 Nonresident of Wisconsin; Resident of _____ (state) 25 Part-year resident of Wisconsin from _____ to _____ (month/day) NOTE If you changed your legal residence from Wisconsin to another state during 2005, complete the residence questionnaire on page XX.				County of 32 School district Fill in your school district number (see page XX) 33

Filing status

- 18** Single
19 Married filing joint return (even if only one had income)
20 Married filing separate return. Fill in spouse's SSN above. _____
21 Head of household (with qualifying person) (see page XX). Also, check here if married. ▶ **22**

Resident status Check the box(es) that applies

- 23** Full-year resident of Wisconsin
24 Nonresident of Wisconsin; Resident of _____ (state)
25 Part-year resident of Wisconsin from _____ to _____ (month/day)

NOTE If you changed your legal residence from Wisconsin to another state during 2005, complete the residence questionnaire on page XX.



Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page XX)	1 34 .00	35 .00
2 Taxable interest (see page XX)	2 .00	36 .00
3 Ordinary dividends (see page XX)	3 .00	37 .00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6 38 .00	39 .00
7 Capital gain or (loss) (see page XX)	7 .00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .00	.00
9 IRA distributions (see page XX)	9 .00	.00
10 Pensions and annuities (see page XX)	10 .00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 40 .00	41 .00
12 Farm income or (loss) (from federal Form 1040, line 18)	12 42 .00	43 .00
13 Unemployment compensation (see page XX)	13 .00	44 .00
14 Social security benefits (see page XX)	14 .00	.00
15 Other income (see pages XX-XX)	15 .00	.00
16 Add lines 1 through 15	16 .00	.00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page XX)	17 .00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page XX)	18 .00	.00
19	Health savings account deduction (see page XX)	19	Not deductible for Wisconsin
20	Moving expenses (see page XX)	20 .00	.00
21	One-half of self-employment tax (from federal Form 1040, line 27)	21 .00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page XX)	22 .00	.00
23	Self-employed health insurance deduction (see page XX)	23 .00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	24 .00	.00
25	Alimony paid (from federal Form 1040, line 31a)	25 .00	.00
26	IRA deduction (see page XX)	26 .00	.00
27	Student loan interest deduction (see page XX)	27 .00	.00
28	Tuition and fees deduction (see page XX)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page XX)	29 .00	.00
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	30 .00	.00
31	Total adjustments to income. Add lines 17 through 30	31 .00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32	45 .00
33	Federal income. Subtract line 31, column A from line 16, column A	33 46 .00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 20)	34	. 47

Tax Computation

35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	48	.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 36c on page 20	36a	49	
36b	Aliens (see page 20 to determine if you must check this box)	36b	50	
36c	Find the standard deduction for amount on line 33 using table on page 34	36c	51	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	52	.00
38a	Deduction for exemptions (from line 6 of Exemption Worksheet, page 21)	38a	53	.00
38b	Fill in number of dependents (do not count yourself or your spouse)	38b	54	
38c	If you (or your spouse if filing jointly) were age 65 or over, check here	38c	55	You 56 Spouse
39	Subtract line 38a from line 37. If line 38a is more than line 37, fill in 0 (zero)	39	57	.00
40	Tax (see table on page 36)	40	58	.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	59	.00
42	School property tax credit (Part-year and full-year residents only)			
a	Rent paid in 2005—heat included 60 .00	Find credit from table page 22	42a	62 .00
	Rent paid in 2005—heat not included 61 .00			
b	Property taxes paid on home in 2005 63 .00	Find credit from table page 23	42b	64 .00
43	Add credits lines 41, 42a, and 42b	43		.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	65	.00
45	Fill in ratio from line 34	45	X .	
46	Multiply line 44 by ratio on line 45	46	66	.00



Name(s) shown on Form 1NPR

Your social security number

47	Fill in amount from line 46.....	47	_____	.00
48	Armed forces member credit (Full-year Wisconsin residents only).....	48	<u>67</u>	.00
49	Working families tax credit (Full-year Wisconsin residents only).....	49	<u>68</u>	.00
50	Add lines 48 and 49.....	50	<u>69</u>	.00
51	Subtract line 50 from line 47. If line 50 is more than line 47, fill in 0 (zero).....	51	<u>70</u>	.00
52	Alternative minimum tax. Attach Schedule MT.....	52	<u>71</u>	.00
53	Add lines 51 and 52.....	53	<u>72</u>	.00
54	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR).....	54	<u>73</u>	.00
55	Other credits:			
	a Schedule MS.....	<u>74</u>	.00	
	b Schedule DI.....	<u>75</u>	.00	
	c Schedule VC (Part I).....	<u>76</u>	.00	
	d Schedule VC (Part II).....	<u>77</u>	.00	
	Total ▶	55	<u>78</u>	.00
56	Add lines 54 and 55.....	56	<u>79</u>	.00
57	Subtract line 56 from line 53. If line 56 is more than line 53, fill in 0 (zero). This is your net tax ..	57	<u>80</u>	.00
58	Recycling surcharge. Attach Schedule RS.....	58	<u>81</u>	.00
59	Sales and use tax due on out-of-state purchases (see page 25).....	59	<u>82</u>	.00
60	Endangered resources donation (decreases refund or increases amount owed).....	60	<u>83</u>	.00
61	Packers football stadium donation (decreases refund or increases amount owed).....	61	<u>84</u>	.00
62	Breast cancer research donation (decreases refund or increases amount owed).....	62	<u>85</u>	.00
63	Veterans trust fund donation (decreases refund or increases amount owed).....	63	<u>86</u>	.00
64	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 26) ▶ <u>87</u> .00 x .33 =	64	<u>88</u>	.00
65	Add lines 57 through 64.....	65	<u>89</u>	.00

Payments and Credits

66	Wisconsin income tax withheld. Attach readable withholding statements	66	<u>90</u>	.00
67	2005 Wisconsin estimated tax paid and amount applied from 2004 return ..	67	<u>91</u>	.00
68	Earned income credit. (Full-year Wisconsin residents only)			
	Number of qualifying children ▶ <u>92</u>			
	Federal credit.....▶ <u>93</u> .00 x ____ % =	68	<u>94</u>	.00
69	Farmland preservation credit. (Full-year Wisconsin residents only).....	69	<u>95</u>	.00
70	Net income tax paid to another state. Attach Schedule OS...▶ <u>96</u>	70	<u>97</u>	.00
71	Homestead credit. (Full-year Wisconsin residents only).....	71	<u>98</u>	.00
72	Farmland tax relief credit (Full-year Wisconsin residents only)			
	Fill in property taxes on farmland.....▶ <u>99</u> .00 x .20 =	72	<u>100</u>	.00
73	Eligible veterans and surviving spouses property tax credit.....	73	<u>101</u>	.00
74	Add lines 66 through 73.....	74	<u>102</u>	.00



Refund or Amount You Owe

- 75** If line 74 is more than line 65, subtract line 65 from line 74 This is the **AMOUNT YOU OVERPAID** **75** 103 .00 **104**
- 76** Amount of line 75 you want **REFUNDED TO YOU** **76** 105 .00 **106**
- 77** Amount of line 75 to be **APPLIED TO YOUR 2006 ESTIMATED TAX** . . . **77** 107 .00 **108**
- 78** If line 74 is less than line 65, subtract line 74 from line 65 This is the **AMOUNT YOU OWE** **78** 109 .00 **110**
- 79** Underpayment interest. Also include on line 78. **79** 111 .00 **112**

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

**Sign
here** ▶

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
(if tax is due) (if refund or no tax due)
PO Box 268 PO Box 59
Madison WI 53790-0001 Madison WI 53785-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . **1** 113 .
2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities **2** 114 .
3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions **3** 115 .
4. Add lines 1 through 3 **4** 116 .
- 5a. Wisconsin standard deduction from Form 1NPR, line 36c 5a .00
- 5b. Ratio from Form 1NPR, line 34. 5b x .
- 5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c 5c .
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) 6 .
7. Rate of credit is .05 (5%) 7 x .05
8. Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR 8 .00

Schedule 2 – Married Couple Credit

(May be claimed only when both spouses have earned income taxable by Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

- | | (A) YOURSELF | (B) YOUR SPOUSE |
|---|-----------------------|-----------------------|
| 1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 1 | <u>117</u> <u>.00</u> | <u>118</u> <u>.00</u> |
| 2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR 2 | <u>119</u> <u>.00</u> | <u>120</u> <u>.00</u> |
| 3. Combine lines 1 and 2. This is your total Wisconsin earned income 3 | <u>.00</u> | <u>.00</u> |
| 4. Add amounts on Form 1NPR, lines 17, 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . 4 | <u>121</u> <u>.00</u> | <u>122</u> <u>.00</u> |
| 5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income 5 | <u>.00</u> | <u>.00</u> |
| 6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 6 | <u>.00</u> | <u>.00</u> |
| 7. Rate of credit is .03 (3%) 7 | <u>x .03</u> | |
| 8. Multiply line 6 by line 7. Round the result and fill in here and on line 54 of Form 1NPR. Do not fill in more than \$480. 8 | <u>.00</u> | <u>.00</u> |



Check box if an amended return ☐

Claimant's social security number | | |	Spouse's social security number| | |
---------------------------------------	-------------------------------------

Place label here or print

Claimant's legal last name		Claimant's legal first name and middle initial		Check proper box and fill in name of city, village, or town and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> County of <input type="text"/>
Spouse's legal last name		Spouse's legal first name and middle initial		
Home address (number and street)				
City or post office		State	Zip code	Daytime telephone number ()

- 1 a What was your age as of December 31, 2005? (If you were under 18, you do not qualify for homestead credit for 2005.) . . . **1 a** Fill in age 124
- b If your spouse was age 65 or over as of December 31, 2005, check box 1b **1 b** Check here ☐ 125
- 2 Were you a legal resident of Wisconsin from 1-1-05 through 12-31-05? (If "No," you do not qualify.) 2 ☐ Yes ☐ No
- 3 Were you claimed or will you be claimed as a dependent on someone else's 2005 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2005, you do not qualify.) 3 ☐ Yes ☐ No
- 4 a Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4 a** ☐ Yes ☐ No
- b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4 b** ☐ Yes ☐ No
- 5 Did you become ☐ married **or** ☐ divorced in 2005? (If "Yes," fill in date _____; see page 12.) 5 ☐ Yes ☐ No
- 6 a If married for any part of 2005, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 11.) **6 a** ☐ Yes ☐ No
- b If you and your spouse maintained separate homes while married during 2005, did either spouse notify the other of their marital property income? (See page 11.) **6 b** ☐ Yes ☐ No

Household Income Include all 2005 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2005 income tax return. If you **already filed** your tax return, check here. ☐ **Attach a copy marked "Duplicate."** (See page 3, Part C.1, paragraph 3.) 7 _____ .00
- 8 If you or you and your spouse **are not filing** a 2005 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = . . . **8 a** _____ .00
- b Other taxable income. Attach a schedule listing each income item **8 b** _____ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7 or 8.**
- a Unemployment compensation **9 a** 126 .00
- b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9 b** 127 .00
- c Railroad retirement benefits. Include Medicare premium deductions **9 c** _____ .00
- d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 6) **9 d** _____ .00
- e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6) **9 e** _____ .00
- f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9 f** _____ .00
- g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9 g** _____ .00
- h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits **9 h** _____ .00
- i Child support, maintenance payments, and other support money (court ordered) **9 i** _____ .00
- j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 6) **9 j** _____ .00
- 10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00





11 a Enter amount from line 10 here	11 a .....	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11 b .....	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11 c .....	.00
d Other capital gains not taxable	11 d .....	.00
e Net operating loss carryforward and capital loss carryforward	11 e .....	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11 f .....	.00
g Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, line 28	11 g .....	.00
h Car or truck depreciation (standard mileage rate)	11 h .....	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ..	11 i .....	.00
12 a Subtotal. Add lines 11a through 11i	12 a .....	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 8) 128 x \$250 =	12 b .....	.00
c Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) ...	12 c	129 .00

Taxes and/or Rent See pages 8 to 10.

- ☐ Check here if your home was located on more than one acre of land and **was not** part of a farm; see Schedule 1, page 3.
- ☐ Check here if your home was located on more than one acre of land and **was** part of a farm.
- ☐ Check here if your home was used for purposes other than personal or farm use while you lived there in 2005; see Schedule 2, page 3.
- ☐ Check here if you received Wisconsin Works (W2) payments or county relief during 2005; see Schedule 3, page 3.

13 Homeowners – Net 2005 property taxes on your homestead, whether paid or not	13	130 .....	.00
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 9 and 10.			
Heat included (13b of rent certificate is "Yes")	14 a ▶	131 .....	.00 x .20 (20%) = 14 b
Heat not included (13b of rent certificate is "No")	14 c ▶	133 .....	.00 x .25 (25%) = 14 d
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 .....		.00

Don't delay your refund: **ATTACH** 2005 tax bill(s) (or closing statement) and/or original rent certificate(s).
ATTACH ownership document (if the tax bill lists names other than yours). **See page 8.**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,450	16 .....	.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 13)	17 .....	.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) ..	18 .....	.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 14)	19	135

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR.
 Fill in your homestead credit (line 19) on line 35 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 71 of Form 1NPR.
 You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature, date

Spouse's signature

Sign Here ▶

Mail to:

Wisconsin Department of Revenue
 PO Box 34
 Madison, WI 53786-0001



DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

R	YR	T	D	A	C		
	05						

Name(s) shown on Schedule H

Claimant's social security number

Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.**Schedule 1****Allowable Taxes – Home on More Than One Acre of Land**

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 10) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

- 1 Assessed value of land (from tax bill)
- 2 Number of acres of land
- 3 Divide line 1 by line 2
- 4 Assessed value of improvements (from tax bill)
- 5 Add line 3 and line 4
- 6 Add line 1 and line 4 (total assessed value)
- 7 Divide line 5 by line 6
- 8 Net 2005 property taxes (see instructions for line 13 of Schedule H, on pages 8 to 10)
- 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below

Schedule 2**Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use**

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2005. Only the personal portion of your property taxes/rent may be claimed.
- "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (pages 9 and 10) for examples and additional information.

- 1 Net 2005 property taxes/rent or amount from line 9 of Schedule 1 (see pages 8 and 9)
- 2 Percentage of homestead used solely for personal purposes
- 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 (or see line 2) of Schedule 3 below

Schedule 3**Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients**

Complete this schedule if, for any month of 2005, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2005, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2005. Rent paid for 2005 was \$4,500, and heat was included.

Line

- 2 20% of rent paid ($\$4,500 \times .20$) \$900
- 4 Monthly rent ($\$900 \div 12$) \$ 75
- 5 Number of months **no** Wisconsin Works received 8
- 6 Reduced rent ($\$75 \times 8$ months) \$600

In this example, \$600 would be filled in on line 15 of Schedule H.

- 1 Homeowners – fill in the net 2005 property taxes on your homestead
- 2 Renters – if heat **was** included, fill in 20% (.20), or if heat **was not** included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,450
- 4 Divide line 3 by 12
- 5 Number of months in 2005 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more
- 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14

Note

Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison, WI 53701-1728. **Do not use this address for homestead credit purposes.**

1NPR

Nonresident & part-year resident

Wisconsin
income tax

2005

For the year Jan. 1-Dec. 31, 2005,
or other tax year

Check box
if this is an
amended
return ☐

beginning: _____, 2005
ending: _____, 20____.

Your social security number	Spouse's social security number
998 | 55 | 6868	998 | 66 | 6868

Your legal last name TEABAG		Legal first name and middle initial CHERYL		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund.
If a joint return, spouse's legal last name TEABAG		Spouse's legal first name and middle initial SAMU		
Home address (number and street) 1810 BADGER LANE				
City or post office MADISON		State WI	Zip code 53713	Tax district Check proper box and fill in name of Wisconsin city, village, or town, and the county in which you lived at the end of 2005 or before leaving Wisconsin (non-residents leave blank). <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name OSHKOSH

Filing status

- ☐ Single
- ☒ Married filing joint return (even if only one had income)
Fill in spouse's full name here ▼ _____
- ☐ Married filing separate return.
Fill in spouse's SSN above. _____
- ☐ Head of household (with qualifying person) (see page XX).
Also, check here if married. ☐

Resident status

 Check the box(es) that applies

- ☒ Full-year resident of Wisconsin
- ☐ Nonresident of Wisconsin; Resident of _____ (state)
- ☐ Part-year resident of Wisconsin from _____ to _____ (month/day)

NOTE If you changed your legal residence from Wisconsin to another state during 2005, complete the residence questionnaire on page XX.



Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page XX)	1 98227 .00	23221 .00
2 Taxable interest (see page XX)	2 58 .00	.00
3 Ordinary dividends (see page XX)	3 .00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6 -3662 .00	-3662 .00
7 Capital gain or (loss) (see page XX)	7 .00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .00	.00
9 IRA distributions (see page XX)	9 .00	.00
10 Pensions and annuities (see page XX)	10 .00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 .00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12 .00	.00
13 Unemployment compensation (see page XX)	13 .00	.00
14 Social security benefits (see page XX)	14 .00	.00
15 Other income (see pages XX-XX)	15 .00	.00
16 Add lines 1 through 15	16 94623 .00	19559 .00

Place label here or print

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page XX)	17 .00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page XX)	18 .00	.00
19	Health savings account deduction (see page XX)	19	Not deductible for Wisconsin
20	Moving expenses (see page XX)	20 .00	.00
21	One-half of self-employment tax (from federal Form 1040, line 27)	21 .00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page XX)	22 .00	.00
23	Self-employed health insurance deduction (see page XX)	23 .00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	24 .00	.00
25	Alimony paid (from federal Form 1040, line 31a)	25 .00	.00
26	IRA deduction (see page XX)	26 .00	.00
27	Student loan interest deduction (see page XX)	27 .00	.00
28	Tuition and fees deduction (see page XX)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page XX)	29 .00	.00
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	30 .00	.00
31	Total adjustments to income. Add lines 17 through 30	31 .00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32	19559 .00
33	Federal income. Subtract line 31, column A from line 16, column A	33 94623 .00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 20)	34	. 2067

Tax Computation

35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	94623 .00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 36c on page 20	36a	<input type="checkbox"/>
36b	Aliens (see page 20 to determine if you must check this box)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 34	36c	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	94623 .00
38a	Deduction for exemptions (from line 6 of Exemption Worksheet, page 21)	38a	1400 .00
38b	Fill in number of dependents (do not count yourself or your spouse)	38b	
38c	If you (or your spouse if filing jointly) were age 65 or over, check here	38c	<input type="checkbox"/> You <input type="checkbox"/> Spouse
39	Subtract line 38a from line 37. If line 38a is more than line 37, fill in 0 (zero)	39	93223 .00
40	Tax (see table on page 36)	40	5808 .00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	347 .00
42	School property tax credit (Part-year and full-year residents only)		
a	Rent paid in 2005—heat included . . . . .	.00	Find credit from table page 22 42a .00
	Rent paid in 2005—heat not included . . . . .	.00	
b	Property taxes paid on home in 2005	2617 .00	Find credit from table page 23 42b 300 .00
43	Add credits lines 41, 42a, and 42b	43	647 .00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	5161 .00
45	Fill in ratio from line 34	45	X . 2067
46	Multiply line 44 by ratio on line 45	46	1067 .00



Name(s) shown on Form 1NPR

Your social security number

47	Fill in amount from line 46.....	47	1067	.00
48	Armed forces member credit (Full-year Wisconsin residents only).....	48		.00
49	Working families tax credit (Full-year Wisconsin residents only).....	49		.00
50	Add lines 48 and 49.....	50		.00
51	Subtract line 50 from line 47. If line 50 is more than line 47, fill in 0 (zero).....	51	1067	.00
52	Alternative minimum tax. Attach Schedule MT.....	52		.00
53	Add lines 51 and 52.....	53	1067	.00
54	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR).....	54		.00
55	Other credits:			
	a Schedule MS.....			.00
	b Schedule DI.....			.00
	c Schedule VC (Part I).....			.00
	d Schedule VC (Part II).....			.00
	Total ▶	55		.00
56	Add lines 54 and 55.....	56		.00
57	Subtract line 56 from line 53. If line 56 is more than line 53, fill in 0 (zero). This is your net tax ..	57	1067	.00
58	Recycling surcharge. Attach Schedule RS.....	58		.00
59	Sales and use tax due on out-of-state purchases (see page 25).....	59		.00
60	Endangered resources donation (decreases refund or increases amount owed).....	60		.00
61	Packers football stadium donation (decreases refund or increases amount owed).....	61		.00
62	Breast cancer research donation (decreases refund or increases amount owed).....	62		.00
63	Veterans trust fund donation (decreases refund or increases amount owed).....	63		.00
64	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 26) ▶		.00 x .33 =	64
65	Add lines 57 through 64.....	65	1067	.00

Payments and Credits

66	Wisconsin income tax withheld. Attach readable withholding statements	66	1224	.00
67	2005 Wisconsin estimated tax paid and amount applied from 2004 return ..	67		.00
68	Earned income credit. (Full-year Wisconsin residents only)			
	Number of qualifying children ▶ <input type="text"/>			
	Federal credit .....		.00 x % =	68
69	Farmland preservation credit. (Full-year Wisconsin residents only).....	69		.00
70	Net income tax paid to another state. Attach Schedule OS...▶	70		.00
71	Homestead credit. (Full-year Wisconsin residents only).....	71	244	.00
72	Farmland tax relief credit (Full-year Wisconsin residents only)			
	Fill in property taxes on farmland .....		.00 x .20 =	72
73	Eligible veterans and surviving spouses property tax credit	73		.00
74	Add lines 66 through 73.....	74	1468	.00



Refund or Amount You Owe

75 If line 74 is more than line 65, subtract line 65 from line 74 This is the **AMOUNT YOU OVERPAID** **75** 157 .00

76 Amount of line 75 you want **REFUNDED TO YOU** **76** 157 .00

77 Amount of line 75 to be **APPLIED TO YOUR 2006 ESTIMATED TAX** . . . **77** .00

78 If line 74 is less than line 65, subtract line 74 from line 65 This is the **AMOUNT YOU OWE** **78** .00

79 Underpayment interest. Also include on line 78. **79** .00

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

**Sign
here**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
(if tax is due) (if refund or no tax due)
PO Box 268 PO Box 59
Madison WI 53790-0001 Madison WI 53785-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . **1** .00

2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities **2** 6447 .

3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions **3** 500 .

4. Add lines 1 through 3 **4** 6947 .

5a. Wisconsin standard deduction from Form 1NPR, line 36c **5a** .00

5b. Ratio from Form 1NPR, line 34. **5b** x 2067

5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c **5c** .00

6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) **6** 6947 .

7. Rate of credit is .05 (5%) **7** x .05

8. Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR **8** 347 .00

Schedule 2 – Married Couple Credit

(May be claimed only when both spouses have earned income taxable by Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

	(A) YOURSELF	(B) YOUR SPOUSE
1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 1	<u>.00</u>	<u>.00</u>
2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR 2	<u>.00</u>	<u>.00</u>
3. Combine lines 1 and 2. This is your total Wisconsin earned income 3	<u>.00</u>	<u>.00</u>
4. Add amounts on Form 1NPR, lines 17, 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . 4	<u>.00</u>	<u>.00</u>
5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income 5	<u>.00</u>	<u>.00</u>
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 6	<u>.00</u>	<u>.00</u>
7. Rate of credit is .03 (3%) 7	<u>x</u> <u>.03</u>	
8. Multiply line 6 by line 7. Round the result and fill in here and on line 54 of Form 1NPR. Do not fill in more than \$480. 8	<u>.00</u>	<u>.00</u>



Check box if an amended return ☐

Claimant's social security number 998 | 55 | 6868	Spouse's social security number| |
---	-------------------------------------

Place label here or print	Claimant's legal last name TEABAG	Claimant's legal first name and middle initial CHERYL	Check proper box and fill in name of city, village, or town and the county in which you lived at the end of 2005. Fill in name <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town FOND DU LAC County of FOND DU LAC	
	Spouse's legal last name TEABAG WINSTON	Spouse's legal first name and middle initial SAMU		
	Home address (number and street) 1810 BADGER LANE			
	City or post office MADISON	State WI		Zip code 53713
	Daytime telephone number ()			

- 1 a What was your age as of December 31, 2005? (If you were under 18, you do not qualify for homestead credit for 2005.) . . . **1 a** Fill in age **27**
- b If your spouse was age 65 or over as of December 31, 2005, check box 1b **1 b** Check here ☐
- 2 Were you a legal resident of Wisconsin from 1-1-05 through 12-31-05? (If "No," you do not qualify.) 2 ☒ Yes ☐ No
- 3 Were you claimed or will you be claimed as a dependent on someone else's 2005 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2005, you do not qualify.) 3 ☐ Yes ☐ No
- 4 a Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4 a** ☐ Yes ☐ No
- b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4 b** ☐ Yes ☐ No
- 5 Did you become ☐ married **or** ☐ divorced in 2005? (If "Yes," fill in date _____; see page 12.) 5 ☐ Yes ☐ No
- 6 a If married for any part of 2005, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 11.) **6 a** ☐ Yes ☐ No
- b If you and your spouse maintained separate homes while married during 2005, did either spouse notify the other of their marital property income? (See page 11.) **6 b** ☐ Yes ☒ No

Household Income Include all 2005 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2005 income tax return. If you **already filed** your tax return, check here. ☐ **Attach a copy marked "Duplicate."** (See page 3, Part C.1, paragraph 3.) 7 **21000 .00**
- 8 If you or you and your spouse **are not filing** a 2005 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a Wages **.00** + Interest **.00** + Dividends **.00** = . . . **8 a** **.00**
- b Other taxable income. Attach a schedule listing each income item **8 b** **.00**
- 9 **Nontaxable household income. Do not include amounts filled in on line 7 or 8.**
- a Unemployment compensation **9 a** **.00**
- b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9 b** **.00**
- c Railroad retirement benefits. Include Medicare premium deductions **9 c** **.00**
- d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 6) **9 d** **.00**
- e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6) **9 e** **.00**
- f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9 f** **.00**
- g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9 g** **.00**
- h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits **9 h** **.00**
- i Child support, maintenance payments, and other support money (court ordered) **9 i** **.00**
- j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 6) **9 j** **.00**
- 10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** **21000 .00**





11 a Enter amount from line 10 here	11 a <u>21000</u> .00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11 b _____ .00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11 c _____ .00
d Other capital gains not taxable	11 d _____ .00
e Net operating loss carryforward and capital loss carryforward	11 e _____ .00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11 f _____ .00
g Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, line 28	11 g _____ .00
h Car or truck depreciation (standard mileage rate)	11 h _____ .00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ..	11 i _____ .00
12 a Subtotal. Add lines 11a through 11i	12 a _____ .00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 8) _____ x \$250 =	12 b _____ .00
c Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) ...	12 c <u>21000</u> .00

Taxes and/or Rent See pages 8 to 10.

- ☐ Check here if your home was located on more than one acre of land and **was not** part of a farm; see Schedule 1, page 3.
- ☐ Check here if your home was located on more than one acre of land and **was** part of a farm.
- ☐ Check here if your home was used for purposes other than personal or farm use while you lived there in 2005; see Schedule 2, page 3.
- ☐ Check here if you received Wisconsin Works (W2) payments or county relief during 2005; see Schedule 3, page 3.

13 Homeowners – Net 2005 property taxes on your homestead, whether paid or not	13 <u>1600</u> .00
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 9 and 10.	
Heat included (13b of rent certificate is "Yes")	14 a <u>.00</u> x .20 (20%) = 14 b _____ .00
Heat not included (13b of rent certificate is "No")	14 c <u>.00</u> x .25 (25%) = 14 d _____ .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 <u>1600</u> .00

Don't delay your refund: **ATTACH** 2005 tax bill(s) (or closing statement) and/or original rent certificate(s).
ATTACH ownership document (if the tax bill lists names other than yours). **See page 8.**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,450	16 <u>1450</u> .00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 13)	17 <u>1147</u> .00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) ..	18 <u>303</u> .00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 14)	19 <u>244</u> .00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR.
 Fill in your homestead credit (line 19) on line 35 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 71 of Form 1NPR.
 You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature, date

Spouse's signature

Sign Here
Mail to:

Wisconsin Department of Revenue
 PO Box 34
 Madison, WI 53786-0001



DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

R	YR	T	D	A	C		
	05						

Name(s) shown on Schedule H

Claimant's social security number

Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.**Schedule 1****Allowable Taxes – Home on More Than One Acre of Land**

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 10) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

- 1 Assessed value of land (from tax bill)
- 2 Number of acres of land
- 3 Divide line 1 by line 2
- 4 Assessed value of improvements (from tax bill)
- 5 Add line 3 and line 4
- 6 Add line 1 and line 4 (total assessed value)
- 7 Divide line 5 by line 6
- 8 Net 2005 property taxes (see instructions for line 13 of Schedule H, on pages 8 to 10)
- 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below

Schedule 2**Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use**

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2005. Only the personal portion of your property taxes/rent may be claimed.
- "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (pages 9 and 10) for examples and additional information.

- 1 Net 2005 property taxes/rent or amount from line 9 of Schedule 1 (see pages 8 and 9)
- 2 Percentage of homestead used solely for personal purposes
- 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 (or see line 2) of Schedule 3 below

Schedule 3**Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients**

Complete this schedule if, for any month of 2005, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2005, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2005. Rent paid for 2005 was \$4,500, and heat was included.

Line

- 2 20% of rent paid (\$4,500 x .20) \$900
- 4 Monthly rent (\$900 ÷ 12) \$ 75
- 5 Number of months **no** Wisconsin Works received 8
- 6 Reduced rent (\$75 x 8 months) \$600

In this example, \$600 would be filled in on line 15 of Schedule H.

- 1 Homeowners – fill in the net 2005 property taxes on your homestead
- 2 Renters – if heat **was** included, fill in 20% (.20), or if heat **was not** included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,450
- 4 Divide line 3 by 12
- 5 Number of months in 2005 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more
- 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14

Note

Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison, WI 53701-1728. **Do not use this address for homestead credit purposes.**